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January 11, 2005

Mary L. Cottrell, Secretary  
Department of Telecommunication and Energy  
One South Station, 2<sup>nd</sup> Floor  
Boston, MA 02202

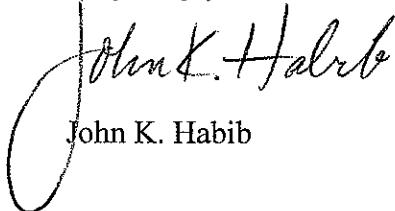
Re: City of Cambridge, D.T.E. 04-65

Dear Secretary Cottrell:

Enclosed please find the responses of Cambridge Electric Light Company d/b/a NSTAR Electric ("NSTAR Electric" or the "Company") to discovery questions asked in the above-referenced proceeding, as listed on the following Discovery Log.

Thank you for your attention to this matter.

Very truly yours,



John K. Habib

Enclosures

cc: John Shortsleeve, Esq.  
William Stevens, Hearing Officer  
Sean Hanley, Rates and Revenues Requirements  
James Byrnes, Rates and Revenues Requirements  
Mark Barrett, Rates and Revenues Requirements

## CAMBRIDGE ELECTRIC LIGHT COMPANY

**LOG OF RESPONSES FILED****D.T.E. 04-65****January 11, 2005**

<b>Response</b>	<b>Status</b>	<b>Attachments</b>
City 1-1	Filed 12/14/2004 (a.m. filing)	Attachment City-1-1(a) SENT VIA E-MAIL Attachment City-1-1-(b) SENT VIA E-MAIL
City 1-2	Filed December 16, 2004	Attachment City-1-2 (a) SENT VIA E-MAIL Attachment City-1-2 (b) SENT VIA E-MAIL
City 1-3	Filed 12/14/2004 (a.m. filing)	Attachment City-1-3(a) BULK Attachment City-1-3(b)
City-1-4	Filed 12/14/2004 (p.m. filing)	
City-1-5	Filed 12/14/2004 (a.m. filing)	Attachment City-1-5
City-1-6	Filed December 15, 2004	
City-1-7	Filed December 17, 2004	
City-1-8	Filed December 17, 2004	
City-1-9	Filed December 17, 2004	Attachment City-1-9
City-1-10	Filed December 15, 2004	
City-1-11	Filed 12/14/2004 (p.m. filing)	
City-1-12	Filed 12/14/2004 (p.m. filing)	
City-1-13	Filed December 17, 2004	Attachment City-1-13(a) Attachment City-1-13(b)
City-1-14	Filed December 17, 2004	
City-1-15	Filed December 17, 2004 Filed December 28, 2004 (Att. City 1-15 REV Only)	Attachment City-1-15 Attachment City-1-15 (REV)
City-1-16	Filed December 17, 2004	Attachment City-1-16
City-1-17	Filed December 17, 2004	
City-1-18	Filed December 15, 2004	
City-1-19	Filed December 17, 2004	
City-1-20	Filed December 15, 2004	
City-1-21	Filed December 17, 2004	
City-1-22	Filed December 15, 2004	
City-1-23	Filed December 17, 2004	
City-1-24	Filed December 17, 2004	
City-1-25	Filed December 17, 2004	
City-1-26	Filed December 17, 2004	
City-1-27	Filed December 16, 2004	
City-1-28	Filed December 17, 2004	
City-1-29	Filed December 16, 2004	
City-1-30	Filed December 17, 2004	
City-1-31	Filed December 17, 2004	Attachment City-1-31
City-1-32	Filed December 16, 2004	

<b>Response</b>	<b>Status</b>	<b>Attachments</b>
City-1-33	Filed 12/14/2004 (p.m. filing)	
City-1-34	Filed December 16, 2004	
City-1-35	Filed December 16, 2004	
City-1-36	Filed December 16, 2004	
City-1-37	Filed December 16, 2004	
City-1-38	Filed December 16, 2004	
City-1-39	Filed December 16, 2004	
City-1-40	Filed December 16, 2004	
City-1-41	Filed December 16, 2004	
City-1-42	Filed December 16, 2004	
City-1-43	Filed December 16, 2004	
City-1-44	Filed December 16, 2004	
City-1-45	Filed December 16, 2004	
DTE-1-1	Filed December 16, 2004	
DTE-1-2	Filed December 17, 2004	
DTE-1-3	Filed December 17, 2004	
DTE-1-4	Filed December 16, 2004	
DTE-1-5	Filed December 17, 2004	Attachment DTE-1-5
DTE-1-6	Filed December 16, 2004	
DTE-1-7	Filed December 16, 2004	
DTE-1-8	Filed December 16, 2004	
DTE-1-9	Filed December 17, 2004	
DTE-1-10	Filed December 17, 2004	
DTE-1-11	Filed December 17, 2004	Attachment DTE-1-11(a) Attachment DTE-1-11(b)
DTE-2-1	Filed Herewith	
DTE-2-2	Filed Herewith	
DTE-2-3	Filed Herewith	
DTE-2-4	Filed Herewith	
DTE-2-5	Filed Herewith	
DTE-2-6	Filed Herewith	Attachment DTE-2-6
DTE-2-7	Filed Herewith	Attachment DTE-2-7 (a) Attachment DTE-2-7 (b)
DTE-2-8	Filed Herewith	
DTE-2-9	Filed Herewith	

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-1**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-1

Refer to Exh. NSTAR-1; IR-DTE-1-10; and the Company's response to IR-CITY-1-13, Att. CITY-1-13(a) at 3, and Att. CITY 1-13(b) at 3. Incorporating the data the Company provided in Exh. NSTAR-1 for accounts 632, 633, 634, and 635, please provide individual schedules for each of these accounts in the identical format (and columns) as prescribed in IR-DTE-1-10. If necessary, the Company may include additional data with a detailed explanation as to how it derived this data. Provide complete and detailed documentation to support your response.

Response

As explained in the response to Information Request City-1-13, the Company does not have access to the vintage year retirement data by sub-account to provide the requested analysis. Thus, the calculation in the Company's response to Information Request City-1-13 was done for streetlighting as a whole.

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-2**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-2

Refer to the Company's response to IR-CITY-1-29, at 2. The Company states that "[t]he use of Iowa Curves is only for the purpose of associating the total streetlight accumulated depreciation with the vintage years." Explain the method the Company employs in using Iowa Curves to associate total streetlight accumulated depreciation with the vintage years. Provide complete and detailed documentation to support your response.

Response

The Company maintains the streetlighting accumulated depreciation balance in total and does not calculate accumulated depreciation by individual unit of property. This is consistent with traditional utility practice for mass property accounts. It is thus necessary to allocate the accumulated depreciation balance over the individual investments by vintage year to determine the book value of the streetlighting equipment the City will buy. The performance of this allocation is done by the Company's PowerPlant software using a formula based on the vintage of the plant. Please refer to the Company's response to Information Request DTE-1-11, specifically Attachment DTE-1-11(b), for an explanation of this formula.

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-3**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-3

Refer to Exh. NSTAR-1, at 1, column D, row 1. Provide the calculations that resulted in the amount of \$134.68. Provide complete and detailed documentation to support your response.

Response

As the Company explained in its Exhibit NSTAR-CLV, the Direct Testimony of Christine Vaughan, on page 12, the total of Column D is taken from the Company's records. The values for the individual vintages and sub-accounts are allocations. As the Company further demonstrated in its response to Information Request DTE-1-11, the values in column D of Exhibit NSTAR-1 are all calculated by the Company's PowerPlant software. A copy of the algebraic formula that the software uses was provided as Attachment DTE-1-11(b). Since the calculations are done internally on the Company's computer system, it is not possible to provide additional documentation.

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-4**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-4

Refer to the Company's response to IR-DTE-1-11, at 2. Explain the Company's statement, "[o]nly the rate of recognition of depreciation going forward is changed." Provide complete and detailed documentation to support your response.

Response

The Company notes that the explanation included in its response to part (a) of Information Request DTE-1-11 is a hypothetical example. The quoted passage addressed the basis for establishing new depreciation rates and was attempting to make clear that Iowa curves have two uses. Iowa curves can be used to determine the expected remaining useful life of the existing plant when establishing new depreciation rates or they can be used to allocate existing accumulated depreciation over the original investment by vintage years. Neither of these uses changes the amount of depreciation recorded to date. In the specific example, if the Company had initiated a base rate case seeking to change its depreciation rates, the remaining \$212 of undepreciated plant would be expected to last for six more years based on Iowa curve projections (rather than the four in the original assumption) and any new depreciation rate instituted at that point would recognize the longer remaining life.

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
**Information Request: DTE 2-5**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-5

Refer to the Company response to IR-DTE-1-11, at 2 of 3. The Company stated that, "[t]his is what we refer to as the 'convention for spreading remaining book value of the plant over the expected remaining average service life.'" Explain this "convention" and provide the source for the Company's quote.

Response

The term "convention" does not refer to a specific accounting methodology. The original quote that was discussed in the Company's response to Information Request DTE-1-11 is: "Thus the use of average service lives when determining depreciation rates is a convention for spreading the remaining book value of the plant over the expected remaining average service life." Exhibit CAM-4, at 2. At the time that email was written, it was unclear to the Company if the City understood that the Company does not calculate accumulated depreciation by individual unit of property. In that email, the Company was attempting to explain that accumulated depreciation is known only for streetlights as a whole, and thus, the Company needed to allocate total accumulated depreciation over vintage years to determine the vintage-year book value using mortality (Iowa) curves.

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-6**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-6

Refer to the Company's response to IR-DTE-1-5, Att. DTE-1-5, at 1. Regarding the retirements amount of (\$33,293.01), provide the types of plant that were retired, and the number of each type of plant that was retired including original cost, vintage year and salvage amount of all retired plant. Include complete and detailed documentation to support your response.

Response

Please refer to Attachment DTE-2-6 for a printout from the Company's fixed asset system summarizing the streetlighting equipment retired in the year 2000 totaling \$33,293.01. The report shows account, vintage, quantities and original cost. Quantities are in feet for conductors and conduit, and in units for posts and fixtures. Net salvage is not listed on this report since salvage is not a component of fixed assets (FERC account 101), but is instead a cost of retiring the plant and is thus charged directly to FERC account 108 as incurred.

## Retired Asset Report

Nstar Company  
Cambridge Electric Light

Start Month: Jan/2000  
End Month: Dec/2000

**Business Segment****GL Account \ Plant Account \ Sub Account**

Major Location	Retired On WO	Original WO	Asset Description	Vintage (ENG)	Quantity	Amount
<b>Electric</b>						
10119-Distribution depreciable \ 632-ST LT OH Conductors \ none						
Massachusetts Distribution Line						
0430002			Conversion	12/1967	-130	(\$26.11)
0430002			Conversion	12/1968	-194	(\$65.73)
0430002			Conversion	12/1976	-114	(\$59.15)
0430002			Conversion	12/1985	-845	(\$280.96)
0430021			Conversion	12/1959	-122	(\$124.49)
0430123			Conversion	12/1977	-94	(\$112.73)
					<b>Major Location Total:</b>	<b>-1,499</b>
						<b>(\$669.17)</b>
10119-Distribution depreciable \ 633-ST LT UG Conduit \ none						
Massachusetts Distribution Line						
0430004			Conversion	12/1944	-50	(\$43.12)
0430004			Conversion	12/1967	-16	(\$79.73)
					<b>Major Location Total:</b>	<b>-66</b>
						<b>(\$122.85)</b>
10119-Distribution depreciable \ 634-ST LT UG Conductors \ none						
Massachusetts Distribution Line						
0430002			Conversion	12/1976	-10	(\$6.90)
0430002			Conversion	12/1998	-40	(\$43.41)
0430004			Conversion	12/1947	-204	(\$54.94)
0430004			Conversion	12/1949	-184	(\$47.73)
0430004			Conversion	12/1968	-84	(\$24.02)
0430004			Conversion	12/1969	-152	(\$102.58)
0430004			Conversion	12/1974	-10	(\$4.33)
0430004			Conversion	12/1976	-117	(\$80.73)
0430004			Conversion	12/1982	-20	(\$72.90)
					<b>Major Location Total:</b>	<b>-821</b>
						<b>(\$437.54)</b>
10119-Distribution depreciable \ 635-Municipal Posts, Fix & Lum \ none						
Massachusetts Distribution Line						
0430002			Conversion	12/1968	-1	(\$139.48)
0430002			Conversion	12/1979	-1	(\$609.14)
0430002			Conversion	12/1983	-1	(\$251.62)
0430002			Conversion	12/1985	-4	(\$898.09)
0430002			Conversion	12/1989	-1	(\$831.42)
0430002			Conversion	12/1990	-2	(\$650.82)
0430002			Conversion	12/1991	-4	(\$635.99)
0430002			Conversion	12/1992	-3	(\$503.72)
0430002			Conversion	12/1993	-8	(\$1,704.72)
0430002			Conversion	12/1994	-2	(\$699.57)
0430002			Conversion	12/1995	-3	(\$1,180.21)

## Retired Asset Report

Nstar Company  
Cambridge Electric Light

Start Month: Jan/2000  
End Month: Dec/2000

**Business Segment****GL Account \ Plant Account \ Sub Account****Major Location**

Retired On WO	Original WO	Asset Description	Vintage (ENG)	Quantity	Amount
<b>Electric</b>					
<b>10119-Distribution depreciable \ 635-Municipal Posts, Fix &amp; Lum \ none</b>					
<b>Massachusetts Distribution Line</b>					
0430002		Conversion	12/1997	-1	(\$615.86)
0430002		Conversion	12/1998	-3	(\$1,722.22)
0430002		Conversion	12/1999	-1	(\$482.81)
0430004		Conversion	12/1949	-1	(\$58.70)
0430004		Conversion	12/1955	-1	(\$151.74)
0430004		Conversion	12/1958	-1	(\$150.33)
0430004		Conversion	12/1963	-1	(\$199.96)
0430004		Conversion	12/1965	-2	(\$362.44)
0430004		Conversion	12/1966	-2	(\$276.44)
0430004		Conversion	12/1968	-1	(\$139.48)
0430004		Conversion	12/1969	-1	(\$95.64)
0430004		Conversion	12/1974	-2	(\$224.25)
0430004		Conversion	12/1976	-3	(\$1,163.36)
0430004		Conversion	12/1981	-1	(\$901.07)
0430004		Conversion	12/1982	-4	(\$1,381.94)
0430004		Conversion	12/1984	-1	(\$614.27)
0430004		Conversion	12/1985	-2	(\$695.82)
0430004		Conversion	12/1986	-1	(\$1,221.07)
0430004		Conversion	12/1987	-1	(\$238.08)
0430004		Conversion	12/1988	-1	(\$315.63)
0430004		Conversion	12/1989	-1	(\$245.62)
0430004		Conversion	12/1990	-4	(\$1,036.33)
0430004		Conversion	12/1991	-2	(\$1,312.21)
0430004		Conversion	12/1992	-1	(\$167.91)
0430004		Conversion	12/1993	-2	(\$404.05)
0430004		Conversion	12/1994	-3	(\$1,886.96)
0430004		Conversion	12/1996	-1	(\$407.33)
0430004		Conversion	12/1997	-2	(\$1,202.72)
0430004		Conversion	12/1998	-1	(\$1,026.13)
0430004		Conversion	12/1999	-5	(\$5,258.30)
<b>Major Location Total:</b>				<b>-83</b>	<b>(\$32,063.45)</b>
<b>Account Total:</b>				<b>-83</b>	<b>(\$32,063.45)</b>
<b>Business Segment Total:</b>				<b>-2,469</b>	<b>(\$33,293.01)</b>
<b>Company Total:</b>				<b>-2,469</b>	<b>(\$33,293.01)</b>
<b>Grand Total:</b>				<b>-2,469</b>	<b>(\$33,293.01)</b>

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-7**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-7

Refer to the Company response IR-DTE-1-5, Att. DTE-1-5, at 1. Regarding the Cost of Removal amount of (\$15,618.50), explain all costs that were included in this figure and provide documentation for said costs. Include complete and detailed documentation to support your response.

Response

Please refer to Attachment DTE-2-7(a) for detail of the Cost of Removal totaling \$15,618.50. These two work orders include work done on more than just streetlighting equipment. For convenience, the Company has provided the total of just the streetlighting accounts (632, 633, 634 and 635) at the end of the report which totals to the specified value. Please refer to Attachment DTE-2-7(b) for the detail of all the costs relating to these two work orders.

**Detail of Cost of Removal relating to Street Lighting for the year 2000**

<u>Asset ID</u>	<u>Depr Group</u>	<u>Retire Unit</u>	<u>Account</u>	<u>Removal Cost</u>	<u>Activity Code</u>	<u>GL JE Code</u>	<u>Work order</u>
3927737	-6	528066	544	(603.45)	URET	Addition-101	04300028
3927737	-6	528066	544	(603.45)	URET	Addition-101	04300028
3927737	-6	528066	544	(603.45)	URET	Addition-101	04300028
3780307	-6	528184	544	(94.00)	URET	Addition-101	04300028
3780307	-6	528184	544	(94.00)	URET	Addition-101	04300028
				(1,998.35)			
3927740	-6	528180	545	(25.54)	URET	Addition-101	04300028
3927740	-6	528180	545	(25.54)	URET	Addition-101	04300028
3927740	-6	528180	545	(25.54)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
3927738	-6	528182	545	(52.67)	URET	Addition-101	04300028
				(445.31)			
3927761	-6	528144	552	(126.65)	URET	Addition-101	04300028
3927761	-6	528144	552	(126.65)	URET	Addition-101	04300028
3927761	-6	528144	552	(126.65)	URET	Addition-101	04300028
3927761	-6	528144	552	(126.65)	URET	Addition-101	04300028
3927761	-6	528144	552	(126.65)	URET	Addition-101	04300028
3780428	-6	528148	552	(144.12)	URET	Addition-101	04300028
3780428	-6	528148	552	(144.12)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927748	-6	528156	552	(56.50)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927755	-6	528158	552	(754.32)	URET	Addition-101	04300028
3927752	-6	528674	552	(898.88)	URET	Addition-101	04300028
3927752	-6	528674	552	(898.88)	URET	Addition-101	04300028
3927752	-6	528674	552	(898.88)	URET	Addition-101	04300028
3927752	-6	528674	552	(898.88)	URET	Addition-101	04300028
				(0.55)	URET	Addition-101	04300028

**Detail of Cost of Removal relating to Street Lighting for the year 2000**

**Detail of Cost of Removal relating to Street Lighting for the year 2000**

<u>Asset ID</u>	<u>Depr Group</u>	<u>Retire Unit</u>	<u>Account</u>	<u>Removal Cost</u>	<u>Activity Code</u>	<u>GL JE Code</u>	<u>Work order</u>
3927948	-6	528702	635	(376.72)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3782915	-6	528948	635	(387.61)	URET	Addition-101	04300028
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927953	-6	528186	635	(409.40)	URET	Addition-101	04300048
3927948	-6	528702	635	(46.50)	URET	Addition-101	04300048
3782964	-6	528946	635	(144.26)	URET	Addition-101	04300048
3782964	-6	528946	635	(144.26)	URET	Addition-101	04300048
3782964	-6	528946	635	(144.26)	URET	Addition-101	04300048
3782964	-6	528946	635	(144.26)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
3782915	-6	528948	635	(489.41)	URET	Addition-101	04300048
				(15,541.15)			
					Total Removal Cost	(39,087.89)	

**Street Light Summary**

Account	
632	(1.78)
633	(28.04)
634	(47.53)
635	(15,541.15)
Total	(15,618.50)

**Cambridge Electric Light Company  
Detail for Cost of Removal Charges**

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>	
019540	6.13	LABOR DIRECT	-
019540	6.13	LABOR DIRECT	-
019540	6.13	LABOR DIRECT	-
019540	6.13	LABOR DIRECT	-
019540	6.25	LABOR DIRECT	-
019540	6.25	LABOR DIRECT	-
019540	6.25	LABOR DIRECT	-
019540	6.37	LABOR DIRECT	-
019540	6.37	LABOR DIRECT	-
019540	6.42	LABOR DIRECT	-
019540	6.42	LABOR DIRECT	-
019540	6.72	LABOR DIRECT	-
019540	6.72	LABOR DIRECT	-
019540	6.72	LABOR DIRECT	-
019540	6.72	LABOR DIRECT	-
019540	6.72	LABOR DIRECT	-
019540	6.72	LABOR DIRECT	-
019540	9.79	LABOR DIRECT	-
019540	10.89	LABOR DIRECT	-
019540	10.89	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	10.90	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.26	LABOR DIRECT	-
019540	12.50	LABOR DIRECT	-
019540	12.50	LABOR DIRECT	-
019540	12.50	LABOR DIRECT	-
019540	12.50	LABOR DIRECT	-
019540	13.43	LABOR DIRECT	-
019540	13.43	LABOR DIRECT	-
019540	13.43	LABOR DIRECT	-
019540	13.43	LABOR DIRECT	-
019540	13.44	LABOR DIRECT	-

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>	
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	16.34	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	18.39	LABOR DIRECT	-
019540	19.27	LABOR DIRECT	-
019540	19.58	LABOR DIRECT	-
019540	19.58	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	20.15	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	21.79	LABOR DIRECT	-
019540	24.47	LABOR DIRECT	-
019540	24.47	LABOR DIRECT	-
019540	24.47	LABOR DIRECT	-
019540	24.47	LABOR DIRECT	-
019540	24.52	LABOR DIRECT	-
019540	24.52	LABOR DIRECT	-
019540	24.52	LABOR DIRECT	-

**Cambridge Electric Light Company  
Detail for Cost of Removal Charges**

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	36.78	LABOR DIRECT
019540	37.49	LABOR DIRECT
019540	38.13	LABOR DIRECT
019540	38.19	LABOR DIRECT
019540	39.16	LABOR DIRECT
019540	39.16	LABOR DIRECT
019540	40.29	LABOR DIRECT
019540	40.29	LABOR DIRECT
019540	40.29	LABOR DIRECT
019540	40.30	LABOR DIRECT
019540	40.31	LABOR DIRECT
019540	42.90	LABOR DIRECT
019540	42.91	LABOR DIRECT
019540	43.57	LABOR DIRECT
019540	43.58	LABOR DIRECT
019540	43.58	LABOR DIRECT
019540	43.58	LABOR DIRECT
019540	43.73	LABOR DIRECT
019540	44.05	LABOR DIRECT
019540	44.05	LABOR DIRECT
019540	44.97	LABOR DIRECT
019540	46.00	LABOR DIRECT

**Cambridge Electric Light Company  
Detail for Cost of Removal Charges**

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	55.17	LABOR DIRECT
019540	55.84	LABOR DIRECT
019540	56.23	LABOR DIRECT
019540	56.23	LABOR DIRECT
019540	56.49	LABOR DIRECT
019540	56.49	LABOR DIRECT
019540	60.45	LABOR DIRECT
019540	60.45	LABOR DIRECT
019540	60.46	LABOR DIRECT
019540	60.46	LABOR DIRECT
019540	61.30	LABOR DIRECT
019540	61.30	LABOR DIRECT
019540	61.30	LABOR DIRECT
019540	63.62	LABOR DIRECT
019540	63.62	LABOR DIRECT
019540	65.37	LABOR DIRECT
019540	65.71	LABOR DIRECT
019540	65.71	LABOR DIRECT
019540	67.43	LABOR DIRECT
019540	70.81	LABOR DIRECT
019540	70.82	LABOR DIRECT
019540	70.82	LABOR DIRECT
019540	72.28	LABOR DIRECT
019540	73.55	LABOR DIRECT
019540	73.55	LABOR DIRECT
019540	73.56	LABOR DIRECT
019540	73.89	LABOR DIRECT
019540	73.89	LABOR DIRECT
019540	77.78	LABOR DIRECT
019540	77.78	LABOR DIRECT
019540	79.68	LABOR DIRECT
019540	79.68	LABOR DIRECT
019540	79.69	LABOR DIRECT
019540	79.69	LABOR DIRECT
019540	80.60	LABOR DIRECT
019540	80.60	LABOR DIRECT

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	80.60	LABOR DIRECT
019540	80.60	LABOR DIRECT
019540	80.61	LABOR DIRECT
019540	80.61	LABOR DIRECT
019540	81.22	LABOR DIRECT
019540	81.68	LABOR DIRECT
019540	81.71	LABOR DIRECT
019540	81.71	LABOR DIRECT
019540	82.75	LABOR DIRECT
019540	85.82	LABOR DIRECT
019540	87.16	LABOR DIRECT
019540	87.32	LABOR DIRECT
019540	87.32	LABOR DIRECT
019540	87.47	LABOR DIRECT
019540	87.47	LABOR DIRECT
019540	89.92	LABOR DIRECT
019540	94.03	LABOR DIRECT
019540	94.05	LABOR DIRECT
019540	98.07	LABOR DIRECT
019540	98.08	LABOR DIRECT
019540	98.56	LABOR DIRECT
019540	98.56	LABOR DIRECT
019540	104.21	LABOR DIRECT
019540	107.48	LABOR DIRECT
019540	107.48	LABOR DIRECT
019540	114.38	LABOR DIRECT
019540	116.46	LABOR DIRECT
019540	116.46	LABOR DIRECT
019540	116.47	LABOR DIRECT
019540	116.47	LABOR DIRECT
019540	119.84	LABOR DIRECT
019540	119.84	LABOR DIRECT
019540	127.62	LABOR DIRECT
019540	128.72	LABOR DIRECT
019540	128.72	LABOR DIRECT
019540	132.12	LABOR DIRECT
019540	134.86	LABOR DIRECT
019540	136.19	LABOR DIRECT
019540	136.19	LABOR DIRECT
019540	136.19	LABOR DIRECT
019540	154.48	LABOR DIRECT
019540	159.38	LABOR DIRECT
019540	159.38	LABOR DIRECT
019540	159.38	LABOR DIRECT

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	161.22	LABOR DIRECT
019540	161.22	LABOR DIRECT
019540	162.44	LABOR DIRECT
019540	167.90	LABOR DIRECT
019540	174.32	LABOR DIRECT
019540	174.32	LABOR DIRECT
019540	183.90	LABOR DIRECT
019540	183.90	LABOR DIRECT
019540	188.09	LABOR DIRECT
019540	188.09	LABOR DIRECT
019540	196.16	LABOR DIRECT
019540	202.29	LABOR DIRECT
019540	214.96	LABOR DIRECT
019540	234.22	LABOR DIRECT
019540	239.69	LABOR DIRECT
019540	263.59	LABOR DIRECT
019540	275.42	LABOR DIRECT
019540	311.16	LABOR DIRECT
019540	311.16	LABOR DIRECT
019540	416.48	LABOR DIRECT
019540	2.18	LABOR RELATED OVHDS
019540	16.40	LABOR RELATED OVHDS
019540	25.99	LABOR RELATED OVHDS
019540	31.19	LABOR RELATED OVHDS
019540	34.53	LABOR RELATED OVHDS
019540	56.07	LABOR RELATED OVHDS
019540	60.33	LABOR RELATED OVHDS
019540	150.00	LABOR RELATED OVHDS
019540	160.41	LABOR RELATED OVHDS
019540	190.57	LABOR RELATED OVHDS
019540	287.73	LABOR RELATED OVHDS
019540	295.92	LABOR RELATED OVHDS
019540	315.93	LABOR RELATED OVHDS
019540	337.86	LABOR RELATED OVHDS
019540	599.81	LABOR RELATED OVHDS
019540	606.02	LABOR RELATED OVHDS
019540	623.28	LABOR RELATED OVHDS
019540	1,263.35	LABOR RELATED OVHDS
019540	12.67	LRO'S SUPER.- 12A004
019540	125.29	LRO'S SUPER.- 12A004
019540	157.88	LRO'S SUPER.- 12A004
019540	245.07	LRO'S SUPER.- 12A004
019540	382.09	LRO'S SUPER.- 12A004
019540	389.65	LRO'S SUPER.- 12A004
019540	7.35	OVERTIME LABOR

**Cambridge Electric Light Company  
Detail for Cost of Removal Charges**

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	9.20	OVERTIME LABOR
019540	10.08	OVERTIME LABOR
019540	16.35	OVERTIME LABOR
019540	16.35	OVERTIME LABOR
019540	19.07	OVERTIME LABOR
019540	19.68	OVERTIME LABOR
019540	20.16	OVERTIME LABOR
019540	20.16	OVERTIME LABOR
019540	21.46	OVERTIME LABOR
019540	21.90	OVERTIME LABOR
019540	21.90	OVERTIME LABOR
019540	21.90	OVERTIME LABOR
019540	24.64	OVERTIME LABOR
019540	24.64	OVERTIME LABOR
019540	27.00	OVERTIME LABOR
019540	27.00	OVERTIME LABOR
019540	27.00	OVERTIME LABOR
019540	35.41	OVERTIME LABOR
019540	35.41	OVERTIME LABOR
019540	36.73	OVERTIME LABOR
019540	39.17	OVERTIME LABOR

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	39.85	OVERTIME LABOR
019540	40.85	OVERTIME LABOR
019540	40.85	OVERTIME LABOR
019540	40.85	OVERTIME LABOR
019540	40.86	OVERTIME LABOR
019540	40.86	OVERTIME LABOR
019540	40.86	OVERTIME LABOR
019540	43.58	OVERTIME LABOR
019540	43.58	OVERTIME LABOR
019540	43.59	OVERTIME LABOR
019540	43.59	OVERTIME LABOR
019540	45.98	OVERTIME LABOR
019540	45.98	OVERTIME LABOR
019540	45.99	OVERTIME LABOR
019540	45.99	OVERTIME LABOR
019540	48.96	OVERTIME LABOR
019540	49.02	OVERTIME LABOR
019540	49.03	OVERTIME LABOR
019540	49.03	OVERTIME LABOR
019540	49.04	OVERTIME LABOR
019540	50.40	OVERTIME LABOR
019540	51.42	OVERTIME LABOR
019540	51.42	OVERTIME LABOR
019540	54.48	OVERTIME LABOR
019540	57.20	OVERTIME LABOR
019540	59.92	OVERTIME LABOR
019540	59.92	OVERTIME LABOR
019540	60.47	OVERTIME LABOR
019540	60.47	OVERTIME LABOR
019540	60.47	OVERTIME LABOR
019540	64.38	OVERTIME LABOR
019540	64.38	OVERTIME LABOR
019540	65.37	OVERTIME LABOR
019540	65.37	OVERTIME LABOR
019540	66.12	OVERTIME LABOR
019540	66.12	OVERTIME LABOR
019540	70.55	OVERTIME LABOR
019540	70.55	OVERTIME LABOR
019540	70.83	OVERTIME LABOR
019540	70.83	OVERTIME LABOR
019540	73.55	OVERTIME LABOR
019540	73.55	OVERTIME LABOR
019540	73.58	OVERTIME LABOR
019540	73.58	OVERTIME LABOR
019540	73.58	OVERTIME LABOR
019540	80.63	OVERTIME LABOR
019540	82.77	OVERTIME LABOR
019540	82.77	OVERTIME LABOR
019540	87.35	OVERTIME LABOR

**Cambridge Electric Light Company**  
**Detail for Cost of Removal Charges**

<u>Account</u>	<u>Charges</u>	<u>Journal Category</u>
019540	87.35	OVERTIME LABOR
019540	88.14	OVERTIME LABOR
019540	88.14	OVERTIME LABOR
019540	89.88	OVERTIME LABOR
019540	90.71	OVERTIME LABOR
019540	90.71	OVERTIME LABOR
019540	97.41	OVERTIME LABOR
019540	101.16	OVERTIME LABOR
019540	101.16	OVERTIME LABOR
019540	108.95	OVERTIME LABOR
019540	108.95	OVERTIME LABOR
019540	110.15	OVERTIME LABOR
019540	110.36	OVERTIME LABOR
019540	110.38	OVERTIME LABOR
019540	110.85	OVERTIME LABOR
019540	110.85	OVERTIME LABOR
019540	110.86	OVERTIME LABOR
019540	116.48	OVERTIME LABOR
019540	120.93	OVERTIME LABOR
019540	120.93	OVERTIME LABOR
019540	120.94	OVERTIME LABOR
019540	122.41	OVERTIME LABOR
019540	122.41	OVERTIME LABOR
019540	122.59	OVERTIME LABOR
019540	122.59	OVERTIME LABOR
019540	131.01	OVERTIME LABOR
019540	134.38	OVERTIME LABOR
019540	134.38	OVERTIME LABOR
019540	147.09	OVERTIME LABOR
019540	151.16	OVERTIME LABOR
019540	151.16	OVERTIME LABOR
019540	165.53	OVERTIME LABOR
019540	167.97	OVERTIME LABOR
019540	167.97	OVERTIME LABOR
019540	181.40	OVERTIME LABOR
019540	196.17	OVERTIME LABOR
019540	(252.98)	POLE 35FT CL2 USE0664353
019540	(252.98)	POLE 35FT CL2 USE0664353
019540	(252.98)	POLE 35FT CL2 USE0664353
019540	(700.91)	SWITCH OIL 400AMP OH
019540	(700.91)	SWITCH OIL 400AMP OH
	39,087.89	

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
**Information Request: DTE 2-8**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-8

Refer to the Company response to IR-CITY-1-9, at 2. Explain how the Company calculates the "Salvage value of plant retired." Provide complete and detailed documentation to support your response.

Response

"Salvage value of plant retired" is not a calculated amount. Actual salvage amounts recovered by the Company relating to utility plant assets removed from service are credited to accumulated depreciation on the related capital work order as required by FERC utility accounting procedures.

Cambridge Electric Light Company  
Department of Telecommunications and Energy  
D.T.E. 04-65  
Information Request: **DTE 2-9**  
January 11, 2005  
Respondent: Christine L. Vaughan

Information Request DTE-2-9

Refer to the Company response to IR-CITY-1-9, at 2. Explain how the Company calculates the "Cost of Removal related to retired plant." Include with your response the actual amount, and calculation of the amount used in the algebraic expression used to determine the Company's accumulated depreciation.

Response

"Cost of Removal related to retired plant" is not a calculated amount. Actual costs incurred by the Company to remove and retire utility plant assets from service are charged to accumulated depreciation on the related capital work order as required by FERC utility accounting procedures.